



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

BRIAN J. WHISTON  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** October 29, 2015

**TO:** Local and Intermediate School District Superintendents,  
Public School Academy Directors

**FROM:** Kyle Guerrant, Deputy Superintendent *KG*

**SUBJECT:** Updated Pupil Accounting Manual, Sections 5-O-A, 5-O-B, 5-O-C, and  
5-O-D

The Michigan Department of Education has updated the following sections of the Pupil Accounting Manual:

Section 5-O-A: [Virtual Learning, Distance Learning, and Independent Study](#)

Section 5-O-B: [Seat Time Waiver](#)

Section 5-O-C: [Cyber Schools](#)

Section 5-O-D: [Expanded Online Learning](#)

Section 5-O-C has been updated to reflect the changes introduced by Public Act 139 of 2015. Sections 5-O-A, 5-O-B, and 5-O-D have been updated to reinforce the requirements of Section 1231 of the Revised School Code (MLC 380.1231), which apply to nonconventional course offerings in the same manner that they apply to traditional courses. These changes are effective for the Fall 2015 count period.

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in legislation, should be directed to Brian Ciloski at [ciloskib@michigan.gov](mailto:ciloskib@michigan.gov). Questions regarding program composition should be directed to Brian Barber at [barberb2@michigan.gov](mailto:barberb2@michigan.gov).

cc: Michigan Education Alliance; Michigan Pupil Accounting and Attendance Association

**STATE BOARD OF EDUCATION**

JOHN C. AUSTIN – PRESIDENT • CASANDRA E. ULBRICH – VICE PRESIDENT  
MICHELLE FECTEAU – SECRETARY • PAMELA PUGH – TREASURER  
LUPE RAMOS-MONTIGNY – NASBE DELEGATE • KATHLEEN N. STRAUS  
EILEEN LAPPIN WEISER • RICHARD ZEILE

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909  
[www.michigan.gov/mde](http://www.michigan.gov/mde) • (517) 373-3324